

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1164 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning
- 3 taxation and to make an appropriation.
- 4 Page 3, between lines 16 and 17, begin a new paragraph and insert:
- 5 "SECTION 2. IC 6-1.1-20.6-9.7 IS ADDED TO THE INDIANA
- 6 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 7 [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]: **Sec. 9.7. (a)**
- 8 **This section applies only to:**
- 9 **(1) property located in a county that contains property that is**
- 10 **exempt under IC 6-1.1-10-2; and**
- 11 **(2) property taxes imposed for the March 1, 2006, or January**
- 12 **15, 2007, assessment dates, regardless of the dates that an**
- 13 **installment of the property taxes is due.**
- 14 **(b) Notwithstanding sections 6.5 and 7 of this chapter, a person**
- 15 **is entitled to a credit against the person's property tax liability for**
- 16 **property taxes imposed for the March 1, 2006, or January 15,**
- 17 **2007, assessment dates that are attributable to the person's**
- 18 **homestead.**
- 19 **(c) The amount of the credit to which a person is entitled is the**
- 20 **amount by which the person's property tax liability attributable to**
- 21 **the person's homestead property for property taxes first due and**
- 22 **payable in 2007 exceeds one and fifty-five hundredths percent**
- 23 **(1.55%) of the assessed value that is the basis for determination of**
- 24 **property taxes on the person's homestead property.**

1       (d) A person is not required to file an application for the credit.  
2       The county auditor shall:

3           (1) identify the property in the county eligible for the credit;  
4           and

5           (2) apply the credit to property tax liability on the identified  
6           property.

7       (e) As soon as practicable after March 31, 2008, a county  
8       auditor shall apply the circuit breaker credit granted by this  
9       section to the taxpayers in the county for property taxes imposed  
10      for the March 1, 2006, or January 15, 2007, assessment date. The  
11      county auditor shall certify the total amount of circuit breaker  
12      credits granted in the county to the department of local  
13      government finance. Not later than ten (10) regular business days  
14      after receiving a certification from a county auditor, the  
15      department of local government finance shall review and certify  
16      the total amount of circuit breaker credits granted in a county to  
17      the department of state revenue.

18      (f) The department of state revenue shall distribute to the  
19      county auditor the amount certified by the department of local  
20      government finance in six (6) equal monthly installments beginning  
21      in the next month after the certification is received. There is  
22      appropriated the amount necessary to make the distributions to the  
23      department of state revenue from the state general fund, beginning  
24      July 1, 2007, and ending June 30, 2009.

25      (g) Notwithstanding IC 5-11-10-1 and IC 36-2-6-2, if after the  
26      application of the credit granted by this section a taxpayer has  
27      overpaid the amount of property tax due, the county auditor shall,  
28      without a claim or an appropriation being required, pay the  
29      amount due the taxpayer from the money distributed to the county  
30      auditor under this subsection.

31      (h) No additional statement or revised statement of the amount  
32      of tax liability due is required under IC 6-1.1-22-8 or IC 6-1.1-22.5.  
33      The county auditor shall notify the county executive of the payment  
34      of the amount due and publish the allowance in the manner  
35      provided in IC 36-2-6-3. The county auditor shall use the  
36      distribution made to a county under this section to pay the refunds.  
37      The county auditor, however, may apply a refund amount of less  
38      than twenty-five dollars (\$25) as a credit against the next  
39      successive tax installment, if any, due in that year or a following  
40      year. The part of the distribution attributable to property tax  
41      liability that has not yet been paid shall be distributed to the  
42      various taxing units to replace revenue lost from the granting of  
43      credits under this section.

44      (i) A distribution under this section shall be treated as property  
45      taxes for all purposes."

46      Renumber all SECTIONS consecutively.

    (Reference is to HB 1164 as printed January 22, 2008.)

---

Representative Orentlicher